

# Section A

## Question 14



### OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Is there a schedule of expenditures, by department, organization, program or function, and does it display at least the proposed budget year(s) and the two prior years?
  - This is often missed.
  - Should reflect how your agency does business.
  - Should fit on one to four pages.

**CITY OF CONCORD**  
**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION**  
**FOR THE YEAR ENDING JUNE 30, 2000**

	Prior Year Budget 1997-98	Current Year Budget 1998-99	Proposed Budget 1999-00
<b>General Government:</b>			
City Attorney	\$1,441,547	\$1,005,627	\$1,728,109
City Management	2,291,698	2,273,845	2,285,154
Community Development	16,203,220	19,734,695	20,333,684
Engineering & Transportation	2,746,343	2,502,864	2,543,424
Finance & Management Services	4,776,994	5,626,667	6,689,829
Human Resources	1,867,318	1,847,448	1,519,529
Leisure Services	3,517,525	3,595,072	3,755,637
Maintenance Services	9,626,981	11,310,253	11,871,689
Police	24,313,800	24,966,664	25,065,151
Storm Water Management	1,563,573	1,458,239	1,442,551
Total General Government	<u>68,348,999</u>	<u>74,321,374</u>	<u>77,234,757</u>
<b>Enterprise Funds:</b>			
Sewer Enterprise	10,509,348	10,532,228	12,279,140
Pavilion Enterprise	10,111,400	10,950,496	10,942,559
Golf Course Enterprise	2,539,404	1,870,261	1,812,795
Total Enterprise Fund	<u>23,160,152</u>	<u>23,352,985</u>	<u>25,034,494</u>
Total Operating Budget by Organization	<u>\$91,509,151</u>	<u>\$97,674,359</u>	<u>\$102,269,251</u>
Add:			
Capital Improvement Projects*	16,343,274	8,355,285	17,255,915
Debt Service Payment	8,642,227	8,565,811	8,902,138
Retirement Trust	5,748,743	10,370,174	8,813,700
Total Organization	<u>\$122,243,395</u>	<u>\$124,965,629</u>	<u>\$137,241,004</u>

\*Not all Capital Improvement Projects were included in the department's operating budget

## DEPARTMENT BUDGET SUMMARY

Fiscal Year 1999 - 2000

<b>ENVIRONMENTAL UTILITIES (08400)</b>	<b>EXPENDITURES</b>			
	<b>1997-98 ACTUAL</b>	<b>1998-99 AMENDED</b>	<b>1998-99 DEPT EST</b>	<b>1999-2000 BUDGET</b>
(08400) DEPARTMENT ADMINISTRATION	\$354,647	\$307,350	\$298,978	\$325,279
(08401) ENGINEERING	747,174	938,736	928,817	975,781
(08410) SOLID WASTE COLLECTION	6,459,159	6,862,341	6,797,469	7,512,395
(08415) SOLID WASTE RECYCLING	165,705	166,647	133,960	164,592
(08420) WASTEWATER ADMINISTRATION	257,059	344,550	331,140	312,530
(08421) WATER TREATMENT AND STORAGE	2,675,923	2,093,773	2,040,416	2,338,067
(08422) WASTEWATER TREATMENT	2,954,538	3,080,622	3,064,090	3,244,784
(08423) WWW MECHANICAL MAINTENANCE	677,247	751,509	739,993	724,174
(08424) WWW ELECTRONICS	907,169	917,406	877,645	922,729
(08425) WWW ANALYSIS	343,076	432,733	326,138	422,822
(08430) WATER ADMINISTRATION	225,380	543,443	469,858	317,492
(08431) WATER DISTRIBUTION	1,538,088	1,682,320	1,651,124	1,628,613
(08432) WASTEWATER COLLECTION	1,818,087	1,830,403	1,825,902	1,795,666
(08433) WATER CONSERVATION	0	0	0	98,419
(08441) RECYCLED WATER	438	115,161	100,718	92,216
REIMBURSED EXPENDITURES	(1,092,958)	(1,247,443)	(1,233,685)	(1,461,970)
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<b>\$18,030,732</b>	<b>\$18,819,551</b>	<b>\$18,352,563</b>	<b>\$19,413,589</b>

<b>RESOURCES</b>	<b>1997-98 ACTUAL</b>	<b>1998-99 AMENDED</b>	<b>1998-99 DEPT EST</b>	<b>1999-2000 BUDGET</b>
SALARIES, WAGES, BENEFITS	\$7,154,267	\$7,987,896	\$7,649,607	\$7,985,550
MATERIALS, SUPPLIES, SERVICES	11,631,560	11,756,038	11,627,966	12,545,299
CAPITAL OUTLAYS	337,863	323,060	308,675	344,710
REIMBURSED EXPENDITURES	(1,092,958)	(1,247,443)	(1,233,685)	(1,461,970)
<b>TOTAL NET RESOURCES REQUIRED</b>	<b>\$18,030,732</b>	<b>\$18,819,551</b>	<b>\$18,352,563</b>	<b>\$19,413,589</b>
<b>HUMAN RESOURCES REQUIRED (Full-Time Equivalent)</b>	<b>119.42</b>	<b>125.94</b>	<b>125.42</b>	<b>125.92</b>

<b>FUNDING SUMMARY</b>	<b>1997-98 ACTUAL</b>	<b>1998-99 AMENDED</b>	<b>1998-99 DEPT EST</b>	<b>1999-2000 BUDGET</b>
REIMBURSED EXPENDITURES	\$1,092,958	\$1,247,443	\$1,233,685	\$1,461,970
NET WATER FUND	5,410,788	5,395,622	5,227,525	5,417,251
NET WASTEWATER FUND	5,995,080	6,394,941	6,193,609	6,319,351
NET SOLID WASTE FUND	6,624,864	7,028,988	6,931,429	7,676,987
<b>TOTAL DEPARTMENT FUNDING</b>	<b>\$19,123,690</b>	<b>\$20,066,994</b>	<b>\$19,586,248</b>	<b>\$20,875,559</b>

**OPERATING PROGRAMS****OPERATING EXPENDITURES BY DEPARTMENT**

	1997-98 ACTUAL	1998-99 BUDGETED	1999-00 BUDGET	2000-01 BUDGET
<b>CITY COUNCIL</b>				
Legislation & Policy	86,100	110,400	134,800	131,600
<b>Total City Council</b>	<b>86,100</b>	<b>110,400</b>	<b>134,800</b>	<b>131,600</b>
<b>ADMINISTRATION</b>				
City Administration	412,000	440,300	445,500	450,100
Cultural Activities	180,300	195,500	196,700	185,100
Community Promotion	333,400	359,700	383,300	342,900
Natural Resource Protection	157,400	175,000	181,500	176,800
Economic Development	126,800	200,800	156,000	145,800
<b>Total Administration</b>	<b>1,209,900</b>	<b>1,371,300</b>	<b>1,363,000</b>	<b>1,300,700</b>
<b>CITY ATTORNEY</b>				
Legal Services	255,200	266,600	280,000	292,600
<b>Total City Attorney</b>	<b>255,200</b>	<b>266,600</b>	<b>280,000</b>	<b>292,600</b>
<b>CITY CLERK SERVICES</b>				
Records and Administration	259,400	289,900	325,100	311,600
Elections	2,800	31,100	5,300	40,200
<b>Total City Clerk Services</b>	<b>262,200</b>	<b>321,000</b>	<b>330,400</b>	<b>351,800</b>
<b>HUMAN RESOURCES</b>				
Human Resources Administration	415,500	444,300	420,200	431,500
Risk Management	668,400	822,200	797,900	810,600
Human Relations*	103,500	104,900	115,400	111,300
Housing Assistance*	108,200	310,000	170,000	165,400
<b>Total Human Resources</b>	<b>1,295,600</b>	<b>1,681,400</b>	<b>1,503,500</b>	<b>1,518,800</b>
<b>FINANCE</b>				
Administration	186,700	251,600	278,700	207,100
Accounting	349,900	423,400	405,200	403,000
Revenue Management	323,700	387,600	389,900	391,500
Information Systems Management	629,600	863,800	762,900	799,400
Support Services	235,800	471,600	475,200	435,200
<b>Total Finance</b>	<b>1,725,700</b>	<b>2,398,000</b>	<b>2,311,900</b>	<b>2,236,200</b>
<b>COMMUNITY DEVELOPMENT</b>				
Commissions & Committees	13,000	21,700	27,500	27,500
Administration	337,400	385,700	401,900	370,900
Development Review	289,300	330,600	461,900	404,600
Long Range Planning	224,900	354,500	337,500	273,700
Building & Safety	424,700	521,500	443,500	457,900
<b>Total Community Development</b>	<b>1,289,300</b>	<b>1,614,000</b>	<b>1,672,300</b>	<b>1,534,600</b>

**OPERATING PROGRAMS****OPERATING EXPENDITURES BY DEPARTMENT**

	1997-98 ACTUAL	1998-99 BUDGETED	1999-00 BUDGET	2000-01 BUDGET
<b>PARKS &amp; RECREATION</b>				
Recreation Programs	1,514,100	1,710,200	1,800,000	1,863,400
Golf Course Operations & Maintenance	304,700	296,200	309,400	314,600
<b>Total Parks &amp; Recreation</b>	<b>1,818,800</b>	<b>2,006,400</b>	<b>2,109,400</b>	<b>2,178,000</b>
<b>UTILITIES</b>				
Water Services	3,269,200	3,839,200	4,329,500	3,258,800
Wastewater Services	2,716,100	2,805,400	3,000,500	3,006,700
Whale Rock Reservoir	349,400	555,700	527,500	529,500
<b>Total Utilities</b>	<b>6,334,700</b>	<b>7,200,300</b>	<b>7,857,500</b>	<b>6,795,000</b>
<b>PUBLIC WORKS</b>				
Administration	476,900	543,300	482,600	485,500
Project Engineering/Facility Inspection	667,900	916,000	910,600	911,100
Engineering - Development Review	188,000	189,100	199,600	201,400
Geodata Services	144,300	149,200	195,100	209,400
Transportation Services				
Transportation Planning & Engineering	171,800	234,800	302,200	284,000
Parking	702,300	767,800	765,400	779,100
Municipal Transit System	1,022,600	1,122,600	1,441,000	1,447,100
Maintenance Services				
Streets & Flood Control	1,498,300	1,910,400	1,575,900	1,533,700
Parks & Landscape Maintenance	1,011,500	1,081,100	1,145,100	1,140,700
Swim Center Maintenance	240,000	235,300	236,800	228,100
Tree Maintenance	201,200	226,800	238,100	239,700
Building Maintenance	549,800	572,600	619,000	633,800
Vehicle & Equipment Maintenance	449,200	446,100	471,300	473,400
<b>Total Public Works</b>	<b>7,323,800</b>	<b>8,395,100</b>	<b>8,582,700</b>	<b>8,567,000</b>
<b>POLICE</b>	<b>6,086,900</b>	<b>6,635,700</b>	<b>6,799,200</b>	<b>6,815,600</b>
<b>FIRE</b>	<b>4,302,300</b>	<b>4,808,400</b>	<b>4,582,100</b>	<b>4,624,300</b>
<b>NON-DEPARTMENTAL</b>				
Downtown Association	257,700	265,600	270,000	248,200
<b>Total Non-Departmental</b>	<b>257,700</b>	<b>265,600</b>	<b>270,000</b>	<b>248,200</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$32,248,200</b>	<b>\$37,074,200</b>	<b>\$37,796,800</b>	<b>\$36,594,400</b>

\* Effective with 1999-01 Human Resources will administer these programs formerly administered by Parks and Recreation.